

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 434 of 1998

to

SPECIAL CIVIL APPLICATION No 443 of 1998

SPECIAL CIVIL APPLICATION NO.477 OF 1998 &

SPECIAL CIVIL APPLICATION NO.481 OF 1998

For Approval and Signature:

Hon'ble MR.JUSTICE K.G.BALAKRISHNAN and
MR.JUSTICE J.M.PANCHAL

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VICTORY ENTERPRISES

Versus

UNION OF INDIA

Appearance:

MR KAMAL M MEHTA for Petitioner
MS AVANI S MEHTA for Respondent No. 1 &
MR.Trivedi Gupta for the petitioners
in SCAs 477 & 481 of 1998
MR.Ketan Dave, for the respondents in SCAs.
477 & 478 of 1998.

CORAM : MR.JUSTICE K.G.BALAKRISHNAN and
MR.JUSTICE J.M.PANCHAL

Date of decision: 03/02/98

ORAL JUDGEMENT (Per K.G.Balakrishnan,J.)

Rule. L.A. Ms.Avani S.Mehta waives service for
the respondents in Special Civil Applications No.434/98
to 443/98 and Mr.Ketan Dave waives service for the
respondents in Special Civil Applications No.477/98 and
478/98. With the consent of the learned Counsels
appearing for both the sides, the matters are taken up

for final hearing.

2. The petitioners have filed appeals before respondent no.2 against Order Annexure-V passed by the Additional Commissioner (Central Excise & Customs), Vadodara. The petitioners allege that they have moved stay applications, but the same are not disposed of by the 2nd respondent and in the meantime, the authorities are taking coercive steps to recover the amount. The petitioners have made reference to the orders passed by this Court in Special Civil Applications No.21 of 1997 and 22 of 1997 and also to a decision in D.C.W. Ltd. & Ots. vs. Commissioner (Appeals) & Ots. reported in 1997(2) GLR 913.

3. Having regard to the facts of the case, we direct respondent no.2 to consider the stay applications and pass appropriate orders within a period of one month from the date of receipt of a copy of this judgment. The authorities shall not take any further coercive steps to recover the amounts payable under the impugned order. Rule is discharged.

(K.G.Balakrishnan,J.)

(J.M.Panchal,J.)